

## Article - Tax - General

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§5–102.

(a) Except as provided in § 5-104 of this subtitle, a tax is imposed on any alcoholic beverage in the State.

(b) A tax is imposed on each person who sells or consigns an alcoholic beverage in the State from a jurisdiction outside the State, if the Comptroller finds that, in connection with the solicitation, sale, and distribution of alcoholic beverages, the jurisdiction:

(1) requires a tax, assessment, or charge that is greater for alcoholic beverages consigned from a Maryland licensee or permit holder than the amount required for alcoholic beverages consigned from a licensee or permit holder in another jurisdiction; and

(2) discriminates in fact against the licensee or permit holder of the State.

(c) (1) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on any alcoholic beverage.

(2) The Comptroller may not impose the tax under subsection (b) of this section on a person who has distillery plants in this and another state.

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